

GEORGIA STATE BOARD OF ACCOUNTANCY
Board Meeting: November 5, 2003
Minutes Approved by Board on December 11, 2003

A meeting of the Georgia State Board of Accountancy was held on Wednesday, November 5, 2003, at the Georgia International Convention Center in Atlanta, Georgia.

The following Board members were present:

Donald R. Roland, Chairman, CPA
William Wayne Hall, Vice Chairman, CPA
Ben M. Bennett, RPA
Isaac Culver, III, Consumer Member
William S. Lamb, CPA
Jane Freeman Phillips, CPA
Michael W. Skinner, CPA

Others present:

Gwyn H. Ridley, Executive Director
Sherry Harrison, Applications Specialist
Marie S. Urquhart, Board Secretary
Janet Wray, Board Attorney
Mary Kay Hale, RPA, Governor, Georgia Association of Public Accountants (GAPA)
Elnora Gordley, Georgia Association of Public Accountants (GAPA)

Chairman Roland established that a quorum was present, and called the meeting to order at 9:30 a.m.

Mr. Bennett made a motion to **approve** the minutes of the September 17, 2003 meeting. Mr. Hall seconded the motion. The motion carried unanimously.

Mr. Hall made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Culver seconded the motion. Voting in favor of the motion were those members present who included Board Members Bennett, Culver, Hall, Lamb, Phillips, Roland, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

Mr. Hall made a motion to **approve** the following licensure applications that met certification requirements. Mr. Bennett seconded the motion. The motion carried unanimously.

CPA Certificates:

Name	Licensing Method	License No.
Melissa A. Adams-Cauble	Examination	CPA023748
Brandon Keith Adkins	Examination	CPA023749
Yahia Abdelrahman Alashraf	Examination	CPA023750
Nathan E. Beal	Examination	CPA023751
Shannon Michelle Blackstone	Examination	CPA023752

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Leah Elaine Boccabello	Examination	CPA023753
Prabhakar Reddy Boyapally	Examination	CPA023754
Alys E. Brown	Examination	CPA023755
Christine L. Bryant	Examination	CPA023756
James Oliver Burgess	Examination	CPA023757
Guy Leldon Cochran, Jr.	Examination	CPA023758
Kimberly Anna Collins	Examination	CPA023759
Timothy Wayne Connell	Examination	CPA023760
Evelyn E. Cummings	Examination	CPA023761
Jennifer Lynn Droke	Examination	CPA023762
Caroline Marie Inman Dubberly	Examination	CPA023763
Laura Elizabeth Dunn	Examination	CPA023764
William John Dunphy, Jr.	Examination	CPA023765
Agnes Ejemen Egbe	Examination	CPA023766
John Edgar Ellington	Examination	CPA023767
Mary Kathleen Fisher	Examination	CPA023768
Sonya J. Forbes	Examination	CPA023769
Spencer Lawrence Holder	Examination	CPA023770
Amy Elizabeth Holland	Examination	CPA023771
Ana Silberia Jaime	Examination	CPA023772
Charles Allen Johnson	Examination	CPA023773
Jennifer Jessen Jones	Examination	CPA023774
Matthew Christopher Jones	Examination	CPA023775
Kenneth A. Kindle	Examination	CPA023776
Wendel Francis Kralovich	Examination	CPA023777
Erica L. Kramer	Examination	CPA023778
Craig Edward Kumpf	Examination	CPA023779
Scott Bradley Law	Examination	CPA023780
Kelly Marie Marker	Examination	CPA023781
Crystal Danell Martin	Examination	CPA023782
Tiffany Elena Mauldin	Examination	CPA023783
Kristin Retzke McCracken	Examination	CPA023784
Liberty Susan Milam	Examination	CPA023785
Michelle A. Nyberg	Examination	CPA023786
Kathleen Mary Ottman	Examination	CPA023787
Maciej Krzysztof Ozarowski	Examination	CPA023788
Mary Kathryn Painter	Examination	CPA023789
Tiffany Kris Parkinson	Examination	CPA023790
Jason Paul Peek	Examination	CPA023791
Christopher O'Brien Perry	Examination	CPA023792
Seth Williams Raskind	Examination	CPA023793
Ashley Brooke Reaves	Examination	CPA023794
Robert Joseph Riccio	Examination	CPA023795
Lynn Maureen Rogers	Examination	CPA023796
John P. Santacroe	Examination	CPA023797

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Andreuille Ellen Scissum	Examination	CPA023798
Milan C. Shah	Examination	CPA023799
Smruti Rakesh Shah	Examination	CPA023800
Laura Shannon Shumate	Examination	CPA023801
Jay Allan Siegelman	Examination	CPA023802
Mark Stecken	Examination	CPA023803
Sarah J. Stein	Examination	CPA023804
Marius D. Swart	Examination	CPA023805
Tan V. Tam	Examination	CPA023806
Brian Lee Torgesen	Examination	CPA023807
Stacy Gannon Townsend	Examination	CPA023808
Julie Sharon Turner	Examination	CPA023809
Thomas Edward Alberto	Reciprocity	CPA023810
James G. Barker	Reciprocity	CPA023811
Edward J. Beazley	Reciprocity	CPA023812
Kelvin W. Bishop	Reciprocity	CPA023813
Jeremy Brendon Blank	Reciprocity	CPA023814
Christopher Arnold Cowart	Reciprocity	CPA023815
Jena Marie DiGiacomo	Reciprocity	CPA023816
Dee Ann Elizabeth Evans	Reciprocity	CPA023817
Gregory W. Flesher	Reciprocity	CPA023818
Courtney Brooks Garner	Reciprocity	CPA023819
Harvey E. Hoskins	Reciprocity	CPA023820
Kim Warren Jackson	Reciprocity	CPA023821
Maurice Barnett Johnson	Reciprocity	CPA023822
Suzannah Elizabeth Anne Peer	Reciprocity	CPA023823
James W. Pennington	Reciprocity	CPA023824
Frances M. Polite	Reciprocity	CPA023825
James David Powell	Reciprocity	CPA023826
Eric Saxx	Reciprocity	CPA023827
Mark John Scalese	Reciprocity	CPA023828
Stephen Schuetz	Reciprocity	CPA023829
David A. Springsteen	Reciprocity	CPA023830
Bentley De Staton	Reciprocity	CPA023831
Candice Whitman Todd	Reciprocity	CPA023832
Lonnie Dave Joyce	Reciprocity	CPA023833

The following applicants met with the Board to provide additional information regarding their applications and to appeal the Board's disapproval of their applications:

Lynita Michelle Mitchell-Blackwell: After considering additional information provided, Mr. Bennett made a motion to reaffirm the previous decision to **disapprove** her application. Mr. Skinner seconded the motion. The motion carried unanimously.

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Laura Elizabeth Dunn: After considering additional information provided, Mr. Skinner made a motion to **approve** her application. Mr. Culver seconded the motion. The motion carried unanimously.

Darren Joel: After considering additional information provided, Mr. Skinner made a motion to reaffirm the previous decision to **disapprove** his application. Mr. Hall seconded the motion. The motion carried unanimously.

Valerie Leigh Holmes: After considering additional information provided, Mr. Skinner made a motion to reaffirm the previous decision to **disapprove** her application. Mr. Bennett seconded the motion. The motion carried unanimously.

The Board considered the following applications, examination correspondence, and items of information:

Roy Martin Felton: After considering information provided, Mr. Hall made a motion to **disapprove** the request for a waiver of the firm's late renewal application fee. Mr. Culver seconded the motion. The motion carried unanimously.

The Board heard a report from the Enforcement Committee. Mr. Hall made a motion to approve recommendations and the following enforcement actions. Mr. Culver seconded the motion. The motion carried unanimously.

ACCT0120: Close the case.

ACCT030038: Close the case.

The Board referred the following cases to the Attorney General's Office:

ACCT01123

ACCT020128

ACCT020148

ACCT030053

Correspondence and Items of Information:

The Board reviewed correspondence and information that did not require vote or action.

The Executive Director updated the Board on various topics of interest including a status report on the following items:

- 2003-2005 renewal notices
- pilot program for the computerized examination at a New York Prometric site
- licensing boards telephone call center

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Rules and Policy Changes:

Discussion ensued regarding various rule and policy changes for consideration at a later date.

Mr. Skinner made a motion to authorize staff to grant renewal license extensions until June 30, 2004, to licensees who request extension of time to obtain continuing professional education credits for reasons of hardship or ill health. Mr. Bennett seconded the motion. The motion carried unanimously.

The Board will review on a case-by-case basis licensee requests for waiver of the minimum 20 hour continuing professional education requirement. Staff was directed to advise licensees to submit written requests explaining why the requirement was not met and a listing of the continuing education credits that had been obtained.

Propose To Adopt Rule 20-3-.8 (1)(c) and Rules Chapter 20-4:

The Board discussed revisions to its rules and considered modifications to Rule 20-3-.8(1)(c) and Rules Chapter 20-4. Mr. Skinner made a motion to propose adoption of these rules and to post and hold a public hearing at its December 11, 2003 meeting to receive comments regarding the proposed rules and to consider adoption of the rules following the public hearing. In its consideration of the proposed rules, the Board stated that the formulation and adoption of these rules do not impose additional regulatory cost on any licensee that cannot be reduced by a less expensive alternative that fully accomplishes the objectives of the statutes that are the basis for the proposed rules. Further, the Board stated that it is not legal or feasible to meet the objectives of these statutes to adopt or implement differing actions for business as listed in O.C.G.A. Section 50-13-4(a)(3)(A)(B)(C) and (D) and that the formulation and adoption of these rules will impact every licensee in the same manner and each licensee is independently licensed, owned, and operated and dominant in the field of Accountancy. Mr. Bennett seconded the motion. The motion carried unanimously.

Other Business:

There being no further business, the meeting was adjourned at 1:05 p.m.

Marie S. Urquhart

Recorded by Board Secretary

Gwyn H. Ridley

Reviewed by Executive Director

Donald R. Roland

Chairman

Mollie L. Fleeman

Mollie L. Fleeman
Division Director

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Attachment

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now Donald R. Roland, the presiding officer

identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On November 5, 2003 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

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4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

Donald R. Roland

PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 5th day of November, 2003

Marie S. Urquhart

Notary Public